

CERTIFICATION OF FINANCIAL REPORT

FOR GOVERNMENTAL ENTITIES WITH REVENUES OR EXPENDITURES LESS THAN \$100,000.

We certify that the following schedules properly present the financial operations of the

Garland Cemetery District for the

fiscal year ended December 31, 2006.

Clint Munns
Board Chairman

2-28-07
Date

435-257-5501
Phone No.

Margaret Ann Udy
Budget Officer

2-28-07
Date

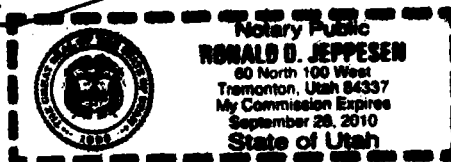
435-257-5852
Phone No.

Margaret Ann Udy

Subscribed and sworn to this 28th

day of Feb., 2007.

Ronald D. Jeppesen
(Notary Public)



One original copy of this financial report must be kept by the entity at its offices and available for public inspection.

One original copy of this financial report must be sent to:

State Auditor's Office
Utah State Capitol Complex E310
PO Box 142310
Salt Lake City, UT 84114

no later than six (6) months after the end of the fiscal year.

Garland Cemetery

District

Balance Sheet / Statement of Net Assets

For Entities with Total Revenues or Expenditures less than \$100,000

For the year ended Dec 31, 2006

	General Fund	Other Governmental Funds (Capital Projects, Debt Service, Special Revenue & Permanent)	Capital Assets and Long Term Debt	Enterprise Fund
Assets				
Cash and cash equivalents	<u>31,392</u>			
Investments	<u>17,588</u>			
Receivables				
Capital Assets				
Land				
Building				
Improvements Other than Buildings				
Equipment				
Less Accumulated Depreciation				
Other:				
Total Assets	<u>48,980</u>			
Liabilities				
Accounts Payable				
Interest Payable				
Other:				
Total Liabilities				
Fund Balance / Net Assets				
Restricted				
Reserved for: <u>Developments</u>	<u>16,613</u>			
Unreserved	<u>32,367</u>			
Ending Fund Balance / Net Assets	<u>48,980</u>			
Tot. Liab. & End. Fund Bal./Net Assets	<u>48,980</u>			

Garland Cemetery District

Statement of Revenues, Expenditures / Expenses and Changes in Fund Balance / Equity

For Entities with Total Revenues or Expenditures/Expenses less than \$100,000

For the year ended Dec 31 2006

	General Fund		Other Governmental Funds (Capitol Projects, Debt Service, Special Revenue & Permanent)		Enterprise Fund
	Budget	Actual	Budget	Actual	
Revenues:					
Taxes: Property Tax	24000	28554			
Other Taxes					
Fee in Lieu of Taxes					
Charges for services	7000	6652			
Interest Income	1000	691			
Other miscellaneous					
Transfers From Other Funds					
Total Revenue	32,000	35,897			

Expenditures/Expenses:					
Salaries and Benefits					
Other Operating Expenses	25000	19,991			
Capital Outlay					
Depreciation Development	7000	16,613			
Transfers To Other Funds					
Total Expenditures/Expenses	32,000	36,604			

Income or (Loss) (707)

Beginning fund balance/Net Assets 49,687
Ending fund balance/Net Assets 48,980